

TITLE XVI
SCHOOL FACILITIES

CHAPTER 96
LOCAL OPTION SALES AND SERVICES TAX FOR SCHOOL INFRASTRUCTURE

281—96.1(422E) Definitions. For purposes of these rules, the following definitions shall apply:

“*Actual enrollment*” means the number of students each school district certifies to the department by October 1 of each year in accordance with Iowa Code section 257.6, subsection 1.

“*Base year*” means the school year ending during the calendar year in which the budget is certified.

“*Combined actual enrollment*” means the sum of the students in each school district located in whole or in part in a county who are residents of that county as determined by rule 96.2(422E).

“*Department*” means the state department of education.

“*Nonresident student*” means a student enrolled in a school district who does not meet the requirements of a resident as defined in Iowa Code section 282.1.

“*Resident student*” means a student enrolled in a school district who meets the requirements of a resident as defined in Iowa Code section 282.1.

“*Sales tax*” means a local option sales and services tax for school infrastructure imposed in accordance with Iowa Code chapter 422E.

“*School district*” means a public school district in Iowa accredited by the state department of education.

281—96.2(422E) Reports to the department. Each school district shall report the following to the department on forms and in the manner prescribed by the department.

96.2(1) *First year of taxation in fiscal year 2000-2001.* Within 10 days after an election in a county where a sales tax has been adopted which is effective on January 1, 2001, each school district within the county shall report to the department the actual enrollment of the school district in September 1999 by county of residency. The department shall forward the actual enrollment to the department of management within 15 days of receipt.

96.2(2) *Reporting by county of residency.* Each school district shall, by October 1, annually report the school district’s actual enrollment by the student’s county of residency according to the following:

a. County of residency. The county of residency for each of the following students shall be the county of residency of the student’s parent or guardian:

(1) Resident students who were enrolled in the school district in grades kindergarten through 12 and including prekindergarten students enrolled in special education programs;

(2) Full-time equivalent resident students of high school age for whom the school district pays tuition to attend an Iowa community college;

(3) Shared-time and part-time students of school age enrolled in the school district;

(4) Eleventh and twelfth grade nonresident students who were residents of the school district during the preceding school year and are enrolled in the school district until the students graduate;

(5) Resident students receiving competent private instruction from a licensed practitioner provided through a public school district pursuant to Iowa Code chapter 299A; and

(6) Resident students receiving competent private instruction under dual enrollment pursuant to Iowa Code chapter 299A.

b. Emancipated minor. The county of residency for an emancipated minor attending the school district shall be the county in which the emancipated minor is living.

c. County of residency unknown. If a school district cannot determine an enrolled student's county of residency, the county of residency shall be the county in which the school district certifies its budget.

281—96.3(422E) Combined actual enrollment. By March 1, annually, the department shall forward to the department of management the actual enrollment and the actual enrollment by the student's county of residency for each school district located in whole or in part in a county where a sales tax has been imposed and the combined actual enrollment for that county.

These rules are intended to implement Iowa Code chapter 422E and 2000 Iowa Acts, Senate File 2447.

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